

**Hearing Date: April 22, 2010**  
**Hearing Time: 10:00 a.m. (prevailing Eastern time)**

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UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
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DPH HOLDINGS CORP., et al. : Case No. 05-44481 (RDD)  
:  
: (Jointly Administered)  
Reorganized Debtors. :  
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REORGANIZED DEBTORS' STATEMENT OF DISPUTED ISSUES  
WITH RESPECT TO PROOF OF CLAIM NO. 8519  
(RIVERSIDE CLAIMS, LLC AND HURLEY PACKAGING OF TEXAS, INC.)

("STATEMENT OF DISPUTED ISSUES – RIVERSIDE CLAIMS, LLC  
AND HURLEY PACKAGING OF TEXAS, INC.")

DPH Holdings Corp. and certain of its affiliated reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Statement Of Disputed Issues (the "Statement Of Disputed Issues") With Respect To Proof Of Claim Number 8519 filed by Hurley Packaging of Texas, Inc. ("Hurley Packaging") and subsequently transferred to Riverside Claims, LLC ("Riverside Claims") and respectfully represent as follows:

Background

1. On October 8 and 14, 2005 (the "Petition Date"), Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates (collectively, the "Debtors"), predecessors of the Reorganized Debtors, filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York (the "Court").

2. On June 26, 2006, Hurley Packaging, a supplier of chipboard partitions to the Debtors, filed proof of claim number 8519 (the "Proof of Claim") against Delphi. The Proof of Claim asserts an unsecured non-priority claim in the amount of \$40,000.00 for a cancellation claim (the "Cancellation Claim") that Hurley Packaging asserted against Delphi on August 5, 2005, arising from Delphi's cancellation of an order for chipboard partitions.

3. On May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

4. On June 19, 2007, Hurley Packaging transferred the Proof of Claim to Riverside Claims pursuant to the Notice Of Transfer Of Claim No. 8519 Pursuant To F.R.B.P. 3001(e)(2) Or (4) (Docket No. 8308).

5. On June 19, 2007, Riverside Claims filed Riverside Claims, LLC's Response To Debtors' Fifteenth Omnibus Claims Objection (Docket No. 8326).

6. On October 6, 2009, the Debtors substantially consummated the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession, As Modified (the "Modified Plan"), which had been approved by this Court pursuant to an order entered on July 30, 2009 (Docket No. 18707), and emerged from chapter 11 as the Reorganized Debtors. Article 9.6(a) of the Modified Plan provides that "[t]he Reorganized Debtors shall retain responsibility for administering, disputing, objecting to, compromising, or otherwise resolving all Claims against, and Interests in, the Debtors and making distributions (if any) with respect to all Claims and Interests . . ." Modified Plan, art. 9.6.

7. On February 16, 2010, the Reorganized Debtors filed the Notice Of Claims Objection Hearing With Respect To Debtors' Objection To Proof of Claim No. 8519 (Riverside Claims LLC and Hurley Packaging of Texas Inc.) (Docket No. 19441), scheduling an evidentiary hearing on the merits of the Proof of Claim for April 22, 2010, at 10:00 a.m. (prevailing Eastern time) in this Court.

#### Disputed Issues

##### A. Delphi Is Not Liable To Hurley Packaging For The Cancellation Claim

8. Delphi is not liable for the Cancellation Claim asserted by Hurley Packaging in the Proof of Claim. In certain instances, the Debtors no longer need certain parts produced by suppliers for a number of different reasons, including that the product line for which

the Debtors need such parts is discontinued. The Debtors' purchase orders include terms governing its liability to suppliers for goods produced or partially produced for, but not delivered to, the Debtors. Pursuant to these terms, the Debtors reimburse suppliers for cancelled goods based on two factors: (a) the timing of the cancellation within a given production cycle and (b) whether the canceled goods are in a raw or finished state. Pursuant to the methodology agreed upon by the Debtors and Hurley Packaging pursuant to the purchase orders issued by the Debtors to Hurley Packaging, the Reorganized Debtors assert that no amounts are owing by the Debtors to Hurley Packaging for its Cancellation Claim. Therefore, the Proof of Claim should be disallowed and expunged in its entirety.

Reservation Of Rights

9. This Statement Of Disputed Issues is submitted by the Reorganized Debtors pursuant to paragraph 9(d) of the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"). Consistent with the provisions of the Claims Objection Procedures Order, the Reorganized Debtors' submission of this Statement Of Disputed Issues is without prejudice to (a) the Reorganized Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Claim(s) and (b) the Reorganized Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Claim.

WHEREFORE the Reorganized Debtors respectfully request that this Court enter an order (a) disallowing and expunging the Proof of Claim in its entirety and (b) granting the Reorganized Debtors such other and further relief as is just.

Dated: New York, New York  
February 23, 2010

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